

## ABSTRAK

Penelitian ini bertujuan untuk mengetahui bagaimana penerapan akuntansi pertanggung jawaban terhadap efisiensi pengendalian biaya pada PT. Bank Papua Sorong. Data dari penelitian ini diperoleh dari kuesioner (primer) dan beberapa observasi serta wawancara langsung dengan pihak terkait. Sampel sebanyak 100 responden yaitu karyawan PT. Bank Papua Sorong. Teknik analisis yang digunakan adalah regresi berganda dan uji hipotesis menggunakan uji f dan uji t, yang sebelumnya telah dilakukan uji asumsi klasik terlebih dahulu. Hasil penelitian ini menunjukkan bahwa variabel akuntansi pertanggungjawaban yang terdiri atas struktur organisasi, perencanaan anggaran, sistem pengendalian, dan sistem pelaporan secara Uji F berpengaruh signifikan terhadap pengendalian biaya. Uji T diperoleh bahwa variabel struktur organisasi, perencanaan anggaran, sistem pengendalian, dan sistem pelaporan berpengaruh positif terhadap pengendalian biaya. Dari penelitian ini diperoleh nilai adjusted R<sup>2</sup> sebesar 0,607, hal tersebut berarti bahwa 60,7% variabel dependen yaitu pengendalian biaya dapat dijelaskan oleh variabel independennya yaitu struktur organisasi, perencanaan, system pengendalian, dan sistem pelaporan sisanya 39,3% dijelaskan oleh variabel-variabel lain diluar persamaan.

Kata kunci : akuntansi pertanggungjawaban, struktur organisasi, perencanaan anggaran, sistem pengendalian, sistem pelaporan, pengendalian biaya.

### **ABSTRACT**

*This study aims to determine how the application of responsibility accounting for cost control efficiency at PT. Bank Papua Sorong. Data from this study were obtained from the question naire (primary) and some observations as well as interviews with relevant parties. Sample of 100 respondents, are employees PT Bank Papua Sorong. The analysis technique used is multiple regression and hypothesis testing using f-test and t-test, which had previously been performed classical assumption first. Results of this study indicate that the responsibility accounting variables consisting of structure organization, budget planning, control system, reporting system simultaneously (test f) significant effect on cost control. Partial test (t test) shows that the variable structure of the organization, budget planning, control system, and reporting system partial positive effect on cost control. Obtained from this study adjusted R<sup>2</sup> value of 0.607, this means that 60,7% is the dependent variable can be explained by the cost control variables that is independent of organizational structure, budget planning, control system, reporting system of the remaining 39,9% is explained by variables outside quation.*

*Keywords: Responsibility accounting, structure organization, budget planning, control system, reporting system, cost control*

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